

California Magnetic Media Reporting Instructions for Holders of Unclaimed Property



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California State Controller

**ONLY ACCEPTABLE FOR LIFE INSURANCE COMPANIES
REMIT REPORT DUE: DECEMBER 1 - 15, 2008**

July 2008

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Introduction

The State of California's Unclaimed Property Law (Code of Civil Procedure, Section 1500 et seq.) requires organizations to review their records annually to determine if they are holding any funds, securities, or other property that has been unclaimed for the required dormancy period. "Holders" include business associations, banking and financial organizations, life insurance corporations, and others holding property belonging to another person. The law requires these holders to report such unclaimed property to the State Controller's Office (SCO).

The SCO accepts the **Standard NAUPA II format**, which is the national standard for reporting unclaimed property to the states. **The CA NAUPA II and the CA Magnetic Media (Diskette Reporting Program) formats will only be accepted, for life insurance companies through the December 1-15, 2008 remit reporting cycle. *The SCO recommends that all holders use the Standard NAUPA II format.*** The SCO also urges all holders to submit reports in an electronic format to expedite processing and to ensure accurate processing of the reported information. All paper reports submitted that include 50 or more properties will be returned to the holder to submit in an electronic format as prescribed by the SCO. For free unclaimed property reporting software, please see the [National Association of Unclaimed Property Administrators \(NAUPA\) Web site](#).

This user's guide is not intended to be the sole source of information regarding the holder's legal obligations under the Unclaimed Property Law. Each organization should review the entire law to ensure that it meets all reporting requirements. Review of the law should be ongoing, as revisions to the statutes may cause changes in reporting requirements.

To ensure complete, accurate, and timely reporting of unclaimed property, this user's guide and all related materials should be forwarded to the person(s) in the organization responsible for the preparation of unclaimed property reports. It should be noted that, when the reports are prepared by a reporting service, quality and accuracy remain the responsibility of the organization for whom the report is prepared.

The SCO is committed to making reporting requirements as simple as possible for the holder community. Unclaimed Property forms, reporting instructions, laws, and regulations are available at the SCO's web site at www.sco.ca.gov. You are also encouraged to reference the updated [General Reporting Instructions for Holders of Unclaimed Property](#). Please continue to check the SCO's web site for further updates. If you have any questions, please call the Unclaimed Property Reporting Unit at (916) 464-6284 or email ucpreporting@sco.ca.gov.

Special Reporting Instructions

The State has enacted reporting changes as a result of the passage of Senate Bill 86. This bill was passed in compliance with a federal court preliminary injunction that required the State to modify its notice practices. A summary of reporting requirements under this new law is as follows:

Overview

- Holders are required to file a report without remittance before November 1, 2008, or before May 1, 2009 for life insurance companies.
- The SCO is required to send a notice to all owners included on these reports with a property value of \$50 or more within 165 days. The notice will alert the owner that property in possession of the holder will be transferred to the state unless the owner contacts the holder regarding the property.
- Holders are required to file a report and remit property to the SCO between June 1 and June 15, 2009, or between December 1 and December 15, 2008 for life insurance companies (pertaining to May 2008 Notice Reports). The SCO will make arrangements to collect safe deposit boxes at a later date.

Holder Due Diligence – The holder’s responsibility to notify owners of their property six to twelve months before the property becomes reportable or transferable is still in effect. (Reference Code of Civil Procedure (CCP) sections 1513.5, 1516(d) and 1520(b)). There are no changes to this requirement. See our [Holder Due Diligence Sample Letter](#).

Holder Notice Report – A Notice Report (*without* property remittance) shall be filed before November 1, 2008, and before May 1, 2009 for life insurance companies.

- a) **Do not remit** any property with the Holder Notice Report due before November 1 (or before May 1 for life insurance companies).
- b) **Report Format** - Reports must be submitted in one of the following formats:
 1. [Standard NAUPA II](#)
 - [FREE Reporting Software available at www.unclaimed.org](#)
 2. [Paper](#) (If Reporting Fewer Than 50 Properties Only)

EXCEPTION FOR LIFE INSURANCE COMPANIES: In addition to the above two formats, the following will be accepted for the life insurance companies through the **December 1-15, 2008 remit reporting cycle ONLY.**

3. [CA NAUPA II](#)
4. [CA Magnetic Media](#)
5. [Diskette Reporting Program](#)

Holders are also encouraged to reference the [General Reporting Instructions for Holders of Unclaimed Property](#)

- c) **Owner Information** - Previous requirements will remain in effect. List all known owner and property information (as prescribed by the SCO), such as **owner name, Social Security number, last known address, property type, property amount, and date of last contact by the owner.**
- d) **Holder Contact Information (all formats):**
 - i. **First Holder Contact** – The SCO will use the first holder contact information to contact the holder with questions regarding the report.
 - ii. **Second Holder Contact** – The SCO will use the second holder contact information as a property owner contact so that the property owner may contact the holder about their property. The SCO is required to send a notice to all property owners with accounts valued at \$50 or more prior to the transfer of property from the holder to the SCO. The SCO prints the contact information on the notice sent to owners. The owners will be instructed to contact the holder regarding their property to prevent the transfer to the SCO. If the holder provides only one contact, it will be used for both purposes.
- e) **Submit required UCP forms** for reporting unclaimed property. A hard copy of the UFS-1 is required for each report. This form has been modified to include holder contact information for property owners and agent contact information.

Holder Remit Report – A Holder Remit Report shall be filed with the remittance and delivery of the property as follows:

- a) **Due Dates** - The Holder Remit Report along with the delivery or remittance of all remaining unclaimed property is due no sooner than June 1, 2009, and no later than June 15, 2009, or for life insurance companies, no sooner than December 1, 2008, and no later than December 15, 2008 (pertaining to May 2008 Notice Reports).
- b) **Report Format** – Reports must be submitted in one of the following formats:
 - 1. [Standard NAUPA II](#)
 - [FREE Reporting Software available at www.unclaimed.org](#)
 - 2. [Paper](#) (If Reporting Fewer Than 50 Properties Only)

EXCEPTION FOR LIFE INSURANCE COMPANIES: In addition to the above two formats, the following will be accepted for the life insurance companies through the **December 1-15, 2008 remit reporting cycle ONLY.**

- 3. [CA NAUPA II](#)
 - 4. [CA Magnetic Media](#)
 - 5. [Diskette Reporting Program](#)
- c) **Owner Information** - Previous requirements will remain in effect. List all known owner and property information (as prescribed by the SCO), such as **owner name, Social Security number, last known address, property type, property amount, and date of last contact by the owner.**

- d) **Holder Contact Information** – The SCO will use the first holder contact information to contact the holder with questions regarding the report. A second holder contact is not required on the Holder Remit Report.
- e) **Required Forms** – A hard copy of the UFS-1 form is required with every report. Please note that this form has been modified to include an affirmation stating that all accounts reported on the Holder Notice report that are not reported on the Holder Remit Report are omitted because the property is no longer considered unclaimed due to owner contact or return of the property to the owner. The SS-1 form is required for all reports that include securities that are being reported and remitted.
- f) **Accounts Included on the Holder Notice Report that Are No Longer Unclaimed**– For owner accounts that were reported on the Holder Notice Report that are no longer unclaimed because of owner contact prior to the due date of the holder Remit Report, the holder will exclude the owner accounts from the report. Please note that the holder will be signing an affirmation on the UFS-1 to verify that all accounts that were reported on the Holder Notice Report, but not included on the Holder Remit Report are omitted because the property is no longer considered unclaimed due to owner contact or return of the property to the owner.
- g) **New Accounts not Included on the Holder Notice Report** – If the holder identifies accounts that were not included on the original Holder Notice Report, the holder must not include those owner accounts on the Holder Remit Report. California law requires that before unclaimed property can be transferred to the state, the SCO must send a notice to the owner to give them the opportunity to claim their property from the holder before it is transferred. Therefore, any new properties identified that were not included on the Holder Notice Report should be reported on a separate Supplemental Holder Notice Report and not included on the Holder Remit Report. For reports received after January 31, the Holder Remit Report due date will be no less than seven months nor more than seven and a half months after the date the Notice Report is filed.

Holder Assistance

Contact Information

Visit our Web site:	www.sco.ca.gov
Inquire via e-mail	ucpreporting@sco.ca.gov
General Reporting Inquiries	(916) 464-6284
Compliance Unit	(916) 464-6088
Remitting Securities	(916) 464-6244
Electronic Funds Transfer Unit (\$20,000 or more must be remitted via EFT)	(916) 464-6220
Claims Research	(800) 992-4647

Mailing Address:

Mail report to:

Office of State Controller John Chiang
Unclaimed Property Division
P.O. Box 942850
Sacramento, California 94250-5873

For courier delivery services, use the following street address:

Office of State Controller John Chiang
Unclaimed Property Division
10600 White Rock Road
Rancho Cordova, California 95670

Magnetic Media Development and Review

Report Requirements

It is the responsibility of each organization, prior to preparing unclaimed property reports, to review the law to ensure that it understands all requirements. Questions regarding the reporting process may be directed to the Unclaimed Property Division's Reporting Unit at (916) 464-6284.

The SCO accepts the **Standard NAUPA II format**, which is the national standard for reporting unclaimed property to the states. **The CA NAUPA II and CA Magnetic Media will only be accepted, for life insurance companies through the December 1-15, 2008 remit reporting cycle. *The SCO recommends that all holders use the Standard NAUPA II format.*** The SCO also urges all holders to submit reports in an electronic format to expedite processing and to ensure accurate processing of the reported information. All paper reports submitted with 50 or more owners will be returned to the holder to submit in an electronic format as prescribed by the SCO. For free unclaimed property reporting software, please see the [National Association of Unclaimed Property Administrators \(NAUPA\) Web site](#).

Holders must submit a Holder Face Sheet (Form UFS-1) for each holder report. The total on the UFS-1 must match the amount reported on the diskette or CD.

When reporting securities, in addition to the UFS-1, the holder is also required to complete and submit a Securities Summary (Form SS-1).

Holders are required to remit unclaimed property payments of \$20,000 or more via Electronic Funds transfer (EFT). Please note that remittances of \$20,000 or more that are not submitted via EFT will be subject to penalties (CCP 1532). Additionally, electronic fund transfers do not have a required minimum amount, so remittances of less than \$20,000 may also be submitted via EFT. For further information, please refer to the [Electronic Funds Transfer Information Guide](#).

Multiple reports submitted on CD or diskette must be submitted with a list of each holder reported and the corresponding dollar amount.

Reports must include all property that has remained unclaimed for the required dormancy period as of June 30 (or the end of the holder's fiscal year).

It is imperative that holders file complete and accurate reports in accordance with the holder reporting instructions and the Unclaimed Property Law. Failure to follow these instructions may result in a report being returned to the holder for correction and may result in an assessment of fines. (CCP Section 1576).

CD/Diskette Physical Requirements

All diskettes must meet the following requirements.

- The diskette must be a standard high-density, 3.5 inch, 144MB diskette.
- The record format must be a fixed record length (600-byte) ASCII file.
- The data on the diskette must be recorded in an uncondensed or non-compressed format.

All CDs must meet the following requirements.

- The CD's must be CD-R formatted.
- The record format must be a fixed record length (600-byte) ASCII file.
- The data on the diskette must be recorded in an uncondensed or non-compressed format.

CD/Diskette Submittal Requirements

After the report has been developed using the File/Record Format Requirements, it must be copied to a file (one or more reports may be copied to a single file). The SCO requires that each CD or diskette submitted contain no more than one file. CDs or diskettes with multiple files (icons) will be returned to holders.

Test CD/Diskette Development

It is recommended that the holder first prepare a test CD or diskette, using sample data that represents property types typically reported. The test file should be sent to the SCO prior to the report due date to allow enough time for review, return to the holder, and correction by the holder of any errors.

- Select no more than 1000 accounts, representing the diversity of property types typical to the organization's unclaimed property report. Use this selection of accounts to develop a test CD or diskette.
- Verify that all elements of the format requirements, as defined in this guide, are met.
- Label the CD or diskette TEST FOR (HOLDER NAME) and send it to the SCO.

Test CD/Diskette Review

Upon receipt, the SCO will review the test CD or diskette. If the data on the CD or diskette is formatted correctly, we will send an approval letter to the holder, authorizing the organization to submit a production CD or diskette. If the media cannot be read or the data is not formatted correctly, we will return the CD or diskette with a letter detailing the errors. After the corrections are made, the holder should submit the new test CD or diskette with a cover letter indicating: "Replacement Test CD/Diskette."

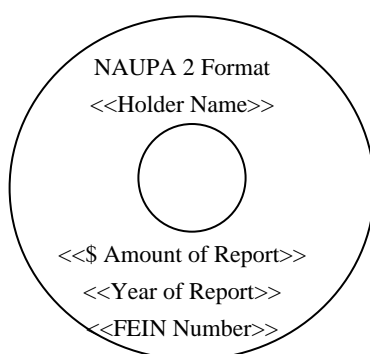
Production CD/ Diskette Development and Labeling

Replace the test data with the complete report data for the given report year, following the same procedures used for developing the test CD or diskette. Holders must submit a separate report for each year.

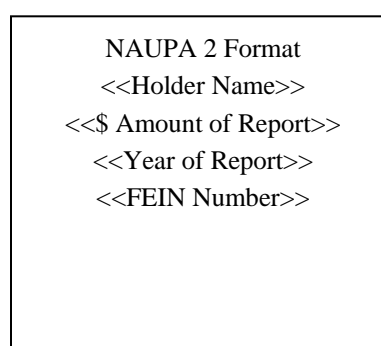
All CDs and diskettes must be in an uncondensed or non-compressed format. Diskettes, however, may be zipped. When zipping, use PKZIP© version 2.04g utility or WinZip, and write "ZIPPED" on the label.

All CDs and diskettes must include an external label with the preparer's name and telephone number. Paper printouts of the file may be sent to assist the SCO information-processing staff in correcting minor errors, but they are not required.

Sample CD Label



Sample Diskette label



Include the completed UFS-1 form when submitting the production CD or diskette.

Production CD/ Diskette Review

Upon receipt, the Controller's Office will review the production CD or diskette. If the media cannot be read or the data is not formatted correctly, we will return the CD or diskette with a letter detailing the errors. After the corrections are made, the holder should submit a replacement CD or diskette with a cover letter indicating: "Replacement CD/Diskette."

File/Record Format Requirements

Global Format

All data containing alphabetic characters must be upper case.

All numeric fields must be zero filled in all available bytes where no value is being provided. (This includes fields where the value entered does not occupy all the available bytes.)

File Format

Each file must contain at least one report.

The components of a report consist of the following records, which are redefined based on TR-RECORD-TYPE:

- TR-RECORD-TYPE = 01 (Holder Detail Record)
- TR-RECORD-TYPE = 02 (Property Detail Record)
- TR-RECORD-TYPE = 03 (Owner Record)
- TR-RECORD-TYPE = 04 (Cash Summary Record)
- TR-RECORD-TYPE = 05 (Issue Summary Record) – Securities Only

For specific record hierarchy, refer to the Warnier-Orr diagram (Appendix B).

Report Format – General Description

Each report must be constructed by associating all related TR-RECORD-TYPES 01, 02, 03, 04, and 05. To achieve this construction, the following fields, common to each TR-RECORD-TYPE, must be addressed:

- TR-RECORD-TYPE: This field supports a two-digit code. The code specifies each type of record for a given report.
- TR-REPORT-ID: This field supports an eight-digit numerical code. This code establishes a common identifying element to associate all the TR-RECORD-TYPES within the same report.
- TR-SEQUENCE-ID: This field supports an eight-digit numerical code. The code establishes a common identifying element to associate all the Property Detail Records with the appropriate Owner Record(s) from the same report.

Sequence Key – General Description

The data from the TR-RECORD-TYPE, TR-REPORT-ID, and TR-SEQUENCE-ID fields constitute the Sequence Key for each TR-RECORD-TYPE record. The Sequence Key allows for the sorting of the TR-RECORD-

TYPES so the file will format according to the Warnier-Orr file chart. The following descriptions outline the specific criteria required to construct the Sequence Key for each TR-RECORD-TYPE.

Sequence Key – TR-Record-Type=01 Holder Detail Record

The following fields must be completed as described to establish the Sequence Key for this record.

TR-RECORD-TYPE: *Value* = '01' – The Holder Detail Record for each report must always be labeled '01,' regardless of how many reports are in a given CD or diskette file.

TR-REPORT-ID: *Value* = '00000001' through '99999999' – This is the identifying numeric code that associates all the related TR-RECORD-TYPES. Assign the same ID number to all TR-RECORD-TYPE records designated for the same report. Always start with '00000001,' even if the CD or diskette file contains only one report, and increase in sequential order by +1 for each additional report.

TR-SEQUENCE-ID: *Value* = '00000000' – Zero fill this field for all Holder Detail Records.

Sequence Key – TR-Record-Type=02 Property Detail Record

The following fields must be completed as described to establish the Sequence Key for this record.

TR-RECORD-TYPE: *Value* = '02' – All Property Detail Records in each report must always be labeled '02,' regardless of how many reports are in a given CD or diskette file.

TR-REPORT-ID: *Value* = '00000001' through '99999999' – This is the identifying numeric code that associates all the related TR-RECORD-TYPES. Assign the same ID number to all TR-RECORD-TYPE=02 records designated for the same report. Always start with '00000001,' even if the CD or diskette file contains only one report, and increase in sequential order by +1 for each additional report.

TR-SEQUENCE-ID: *Value* = '00000001' through '99999999' – Within each report, the TR-RECORD-TYPE=02 records must be numerically ordered into a sequential series. The first record is assigned '00000001' and each ensuing record increases in sequential order by +1. This code also establishes a common identifying element to associate all the Property Detail Records with the appropriate Owner Record(s) from the same report. The TR-SEQUENCE-ID field must be initialized to '00000001' for each and every report.

Sequence Key – TR-Record-Type=03 Owner Record

The following fields must be completed as described to establish the Sequence Key for this record.

TR-RECORD-TYPE: *Value = '03'* – All Owner Records in each report must always be labeled '03,' regardless of how many reports are in a given CD or diskette file.

TR-REPORT-ID: *Value = '00000001' through '99999999'* – This is the identifying numeric code that associates all the related TR-RECORD-TYPES. Assign the same ID number to all TR-RECORD-TYPE=03 records designated for the same report. Always start with '00000001,' even if the CD or diskette file contains only one report, and increase in sequential order by +1 for each additional report.

TR-SEQUENCE-ID: *Value = '00000001' through '99999999'* – Within each report, at least one TR-RECORD-TYPE=03 record must be assigned the same sequence ID for each TR-RECORD-TYPE=02.

Each sequence ID assigned to TR-RECORD-TYPE=03 must match the sequence ID of the intended TR-RECORD-TYPE=02 designation. If there are multiple TR-RECORD-TYPE=03 records for a given TR-RECORD-TYPE=02, each TR-RECORD-TYPE=03 must contain the same matching sequence ID.

TR-OWNER-SEQUENCE-NBR: *Value = '01' through '09'* – Each TR-RECORD-TYPE=03 must also be assigned a sequence number to identify the number of owners per TR-RECORD-TYPE=02. The primary owner, including aggregate designations, is assigned '01,' with the code increasing in sequential order by +1 for each ensuing owner, if applicable.

Sequence Key – TR-Record-Type=04 Cash Summary Record

The following fields must be completed as described to establish the Sequence Key for this record.

TR-RECORD-TYPE: *Value = '04'* – The Cash Summary Record for each report must always be labeled '04,' regardless of how many reports are in a given CD or diskette file.

TR-REPORT-ID: *Value = '00000001' through '99999999'* – This is the identifying numeric code that associates all the related TR-RECORD-TYPES. Assign the same ID number to all TR-RECORD-TYPES designated for the same report. Always start with '00000001,' even if the CD or diskette file contains only one report, and increase in sequential order by +1 for each additional report.

TR-SEQUENCE-ID: *Value = '00000000'* – Zero fill this field for all cash summary records.

**Sequence Key –
TR-Record-Type=05
Issue Summary
Record**

The following fields must be completed as described to establish the Sequence Key for this record.

TR-RECORD-TYPE: *Value* = '05' – The Issue Summary Records in each report must always be labeled 05, regardless of how many reports are in a given CD or diskette file. One 05 record in each report is required per CUSIP number reported.

TR-REPORT-ID: *Value* = '00000001' through '99999999' – This is the identifying numeric code that associates all the related TR-RECORD-TYPES. Assign the same ID number to all TR-RECORD-TYPE=05 records designated for the same report. Always start with '00000001,' even if the CD or diskette file contains only one report, and increase in sequential order by +1 for each additional report.

TR-SEQUENCE-ID: *Value* = '00000000' – Zero fill this field for all Issue Summary Records.

File Hierarchy/Sequence Key Layout

RECORD NAME	TR- RECORD- TYPE	TR- REPORT-ID	TR- SEQUENCE- ID
REPORT #1			
Holder	01	00000001	00000000
Property #1	02	00000001	00000001
Owner #1	03	00000001	00000001
TR-OWNER-SEQUENCE-NBR value: 01			
Owner #2	03	00000001	00000001
TR-OWNER-SEQUENCE-NBR value: 02			
Property #2	02	00000001	00000002
Owner #1	03	00000001	00000002
TR-OWNER-SEQUENCE-NBR value: 01			
Owner #2	03	00000001	00000002
TR-OWNER-SEQUENCE-NBR value: 02			
Owner #3	03	00000001	00000002
TR-OWNER-SEQUENCE-NBR value: 03			
Summary	04	00000001	00000000
Summary	05	00000001	00000000
REPORT #2			
Holder	01	00000002	00000000
Property #1	02	00000002	00000001
Owner #1	03	00000002	00000001
TR-OWNER-SEQUENCE-NBR value: 01			
Owner #2	03	00000002	00000001
TR-OWNER-SEQUENCE-NBR value: 02			
Property #2	02	00000002	00000002
Owner #1	03	00000002	00000002
TR-OWNER-SEQUENCE-NBR value: 01			
Summary	04	00000002	00000000
Summary	05	00000002	00000000

Note: One CD or diskette file may contain multiple reports for the same due date.

Record Type Requirements

Holder Detail Record Preparation

The Holder Detail Record (TR-RECORD-TYPE=01) must be the first record in the report. Each report submitted must have a Holder Detail Record preceding the Property Detail Records, Owner Records, and subsequent Summary Records.

Holder Detail Record Fields

The following are required fields:
TR-HOLDER CONTACT-NAME
TR-HOLDER-STREET-ADDR
TR-HOLDER-CITY
TR-HOLDER-STATE
TR-HOLDER-ZIP
TR-FEDERAL-ID-NBR
TR-CONTACT-NAME
TR-CONTACT-PHONE
TR-CONTACT-TITLE

Property Owner Contact (formerly Agent Name)

IMPORTANT UPDATE - The following fields are also required:

TR- PROPERTY OWNER CONTACT - NAME
TR- PROPERTY OWNER CONTACT -STREET-ADDR
TR- PROPERTY OWNER CONTACT -CITY
TR- PROPERTY OWNER CONTACT -STATE
TR- PROPERTY OWNER CONTACT -ZIP

PLEASE NOTE: The above fields were previously used for agent information. However, recent legislation, SB 86, requires that the SCO send a notice to all owners with accounts valued at \$50 or more prior to the transfer of their property from the holder to the SCO. This property owner contact information will be printed on the notices sent to owners based on accounts reported on the Holder Notice Report. Please note that owner contact information is not required on the Holder Remit Report. Agent contact information is now reported on the UFS-1. Property owner contact information is not required on the Holder Remit Reports.

Property Detail Record Preparation

For each Holder Detail Record, there must be at least one Property Detail Record (TR-RECORD-TYPE=02).

Property Detail Record Fields

The following fields are required if the information is contained in the holder's records. If data is not entered in fields that are asterisked below, format errors will occur, preventing upload of this data.

TR-PROPERTY-STREET-ADDR
 TR-PROPERTY-CITY
 TR-PROPERTY-STATE
 TR-PROPERTY-ZIP
 TR-PROPERTY-COUNTRY-CODE
 TR-IN-CARE-OF-NAME
 * TR-DLC-DATE
 TR-SOCIAL-SECURITY-NBR
 TR-REF-NBR
 * TR-PROP-TYPE
 * TR-PROPERTY-REPORTED/REMITTED-AMT
 TR-SRVC-CHG-AMT

Securities

The following instructions address only those additional fields used for property types 01-17. Each Owner Record must also contain owner information. To ensure that all reporting requirements are understood, each organization should also review the California Unclaimed Property Law and Regulations (CCP Section 1500).

Securities Property Types – Cash Only

Property types listed in this section are for cash properties related to securities.

Property Type 01: Cash in Lieu of Fractional Shares – Use this property type when reporting cash for fractional shares, with or without cash dividends.

Enter data in the following required field:

TR-PROPERTY-REPORTED/REMITTED-AMT

Enter data in the following fields if held in the holder's records:

TR-BEGIN-DIV/INT-DATE
 TR-END-DIV/INT-DATE
 TR-FRCTNL-SHRS-CASH-AMT
 TR-ORIG-ISSUE-NAME
 TR-ORIG-SHARE-CNT

Property Type 04: Dividends – Use this property type only when reporting cash dividends.

Enter data in the following required field:

TR-PROPERTY-REPORTED/REMITTED -AMT

Enter data in the following fields if held in the holder's records:

TR-BEGIN-DIV/INT-DATE

TR-END-DIV/INT-DATE

Property Type 09: Mutual Fund, Money Market Fund Earnings – Use this property type only when reporting cash earnings for mutual funds and/or money market funds.

Enter data in the following required field:

TR-PROPERTY-REPORTED/REMITTED -AMT

Enter data in the following fields if held in the holder's records:

TR-BEGIN-DIV/INT-DATE

TR-END-DIV/INT-DATE

TR-ORIG-ISSUE-NAME

TR-ORIG-SHARE-CNT

Property Type 12: Securities Exchanged for Cash – Use this property type only when reporting cash for any authorized securities that were exchanged for cash and/or security redemptions, with or without cash dividends.

Enter data in the following required field:

TR-PROPERTY-REPORTED/REMITTED -AMT

Enter data in the following fields if held in the holder's records:

TR-BEGIN-DIV/INT-DATE

TR-END-DIV/INT-DATE

TR-FRCNTL-SHRS-CASH-AMT

TR-ORIG-ISSUE-NAME

TR-ORIG-SHARE-CNT

TR-ORIG-SHRS-RDMD-AMT

TR-MATURITY-DATE

Property Type 15: Liquidating Fund Earnings – Use this property type only when reporting cash earnings on shares that were distributed as part of a business association's liquidation, with or without cash dividends.

Enter data in the following required field:

TR-PROPERTY-REPORTED/REMITTED -AMT

Enter data in the following fields if held in the holder's records:

TR-BEGIN-DIV/INT-DATE

TR-END-DIV/INT-DATE

TR-FRCNTL-SHRS-CASH-AMT

TR-ORIG-ISSUE-NAME

TR-ORIG-SHARE-CNT

Property Type 16: Municipal Bond Earnings – Use this property type only when reporting cash earnings for municipal bonds, with or without cash interest.

Enter data in the following required field:

TR-PROPERTY-REPORTED/REMITTED -AMT

Enter data in the following fields if held in the holder's records:

TR-BEGIN-DIV/INT-DATE

TR-END-DIV/INT-DATE

TR-FRCTNL-SHRS-CASH-AMT

TR-ORIG-ISSUE-NAME

TR-ORIG-SHARE-CNT

TR-MATURITY-DATE

Property Type 17: Bond Interest – Use this property type only when reporting cash bond interest.

Enter data in the following required field:

TR-PROPERTY-REPORTED/REMITTED -AMT

Enter data in the following fields if held in the holder's records:

TR-BEGIN-DIV/INT-DATE

TR-END-DIV/INT-DATE

TR-FRCTNL-SHRS-CASH-AMT

TR-ORIG-ISSUE NAME

TR-ORIG-SHARE-CNT

TR-MATURITY-DATE

Securities Property Types (With or Without Cash)

Property types listed in this section should be used only for properties containing securities, with or without cash. These property types require specific issue type codes. The following table defines each issue type code.

<u>Issue Type</u>	<u>Description</u>
B	Bonds
C	Common stock
D	Debentures
I	Beneficial interest
P	Preferred stock
R	Rights
U	Units
W	Warrants
Space fill	Mutual funds

Property Type 02: Units – Use this property type when reporting/remitting units.

Enter data in the following required fields:

TR-PROP-CUSIP-ID
TR-PROP-ISSUE-NAME
TR-PROP-ISSUE-TYPE – Valid Issue Type is U.
TR-PROP-SHARE-CNT

Enter data in the following fields if held in the holder's records:

TR-PROPERTY-REPORTED/REMITTED -AMT
TR-BEGIN-DIV/INT-DATE

TR-END-DIV/INT-DATE
TR-PROP-ISSUE-SERIES-DESC

Property Type 03: Debentures/Bonds – Use this property type when reporting/remitting debentures or bonds.

Enter data in the following required fields:

TR-PROP-CUSIP-ID
TR-PROP-ISSUE-NAME
TR-PROP-ISSUE-TYPE – Valid Issue Type is B or D.
TR-PROP-SHARE-CNT

Enter data in the following fields if held in the holder's records:

TR-PROPERTY-REPORTED/REMITTED -AMT
TR-BEGIN-DIV/INT-DATE
TR-END-DIV/INT-DATE
TR-FRCTLN-SHRS-CASH-AMT
TR-PROP-ISSUE-SERIES-DESC
TR-MATURITY-DATE

Property Type 05: IRA – Securities – Use this property type when reporting/remitting securities classified and governed by the Internal Revenue Service Code as Individual Retirement Accounts.

Enter data in the following required fields:

TR-PROP-CUSIP-ID
TR-PROP-ISSUE-NAME
TR-PROP-ISSUE-TYPE - Valid Issue Type is B, C, D, I, P, R, U, W, or Blank.
TR-PROP-SHARE-CNT

Enter data in the following fields if held in the holder's records:

TR-PROPERTY-REPORTED/REMITTED -AMT
TR-BEGIN-DIV/INT-DATE
TR-END-DIV/INT-DATE
TR-FRCTLN-SHRS-CASH-AMT

TR-PROP-ISSUE-SERIES-DESC
TR-ORIG-ISSUE-NAME
TR-ORIG-SHARE-CNT
TR-MATURITY-DATE

Property Type 06: Liquidating Funds – Securities – Use this property type when reporting/remitting securities distributed as part of a business association’s liquidation.

Enter data in the following required fields:

TR-PROP-CUSIP-ID
TR-PROP-ISSUE-NAME
TR-PROP-ISSUE-TYPE – Valid Issue Type is B, C, D, I, P, R, U, or Blank.
TR-PROP-SHARE-CNT

Enter data in the following fields if held in the holder’s records:

TR-PROPERTY-REPORTED/REMITTED -AMT
TR-BEGIN-DIV/INT-DATE
TR-END-DIV/INT-DATE
TR-FRCNTL-SHRS-CASH-AMT
TR-PROP-ISSUE-SERIES-DESC
TR-ORIG-ISSUE-NAME
TR-ORIG-SHARE-CNT
TR-MATURITY-DATE

Property Type 07: Municipal Bonds – Use this property type when reporting/remitting municipal bonds.

Enter data in the following required fields:

TR-PROP-CUSIP-ID
TR-PROP-ISSUE-NAME
TR-PROP-ISSUE-TYPE – Valid Issue Type is B.
TR-PROP-SHARE-CNT

Enter data in the following fields if held in the holder’s records:

TR-PROPERTY-REPORTED/REMITTED -AMT
TR-BEGIN-DIV/INT-DATE
TR-END-DIV/INT-DATE
TR-FRCTL-SHRS-CASH-AMT
TR-PROP-ISSUE-SERIES-DESC
TR-MATURITY-DATE

Property Type 08: Mutual Funds, Money Market Funds – Use this property type when reporting/remitting mutual and/or money market funds. The TR-PROP-ISSUE-TYPE field must always be blank when reporting/remitting mutual funds or money market funds.

Enter data in the following required fields:

TR-PROP-CUSIP-ID
TR-PROP-ISSUE-NAME
TR-PROP-SHARE-CNT

Enter data in the following fields if held in the holder's records:

TR-PROPERTY-REPORTED/REMITTED -AMT
TR-BEGIN-DIV/INT-DATE
TR-END-DIV/INT-DATE
TR-PROP-ISSUE-SERIES-DESC
TR-ORIG-ISSUE-NAME
TR-PROP-ORIG-SHARE-CNT

Property Type 10: Shares Exchanged for Shares – Use this property type when reporting/remitting securities for an issue that was exchanged for a different issue due to a merger, acquisition, or reorganization.

Enter data in the following required fields:

TR-PROP-CUSIP-ID
TR-PROP-ISSUE-NAME
TR-PROP-ISSUE-TYPE – Valid issue type is B, C, D, I, P, R, U, or Blank.
TR-PROP-SHARE-CNT
TR-PROP-ORIG-ISSUE-NAME
TR-PROP-ORIG-SHARE-CNT

Enter data in the following fields if held in the holder's records:

TR-PROPERTY-REPORTED/REMITTED -AMT
TR-BEGIN-DIV/INT-DATE
TR-END-DIV/INT-DATE
TR-PROP-FRCTLN-SHRS-CASH-AMT
TR-PROP-ISSUE-SERIES-DESC
TR-PROP-MATURITY-DATE

Property Type 11: Securities – Use this property type when reporting/remitting stock.

Enter data in the following required fields:

TR-PROP-CUSIP-ID
TR-PROP-ISSUE-NAME
TR-PROP-ISSUE-TYPE – Valid Issue Type is C, I, or P.
TR-PROP-SHARE-CNT

Enter data in the following fields if held in the holder's records:

TR-PROPERTY-REPORTED/REMITTED -AMT
TR-BEGIN-DIV/INT-DATE
TR-END-DIV/INT-DATE
TR-PROP-FRCTLN-SHRS-CASH-AMT

TR-PROP-ISSUE-SERIES-DESC

Property Type 13: Warrants – Use this property type when reporting/remitting warrants.

Enter data in the following required fields:

TR-PROP-CUSIP-ID

TR-PROP-ISSUE-NAME

TR-PROP-ISSUE-TYPE – Valid Issue Type is W.

TR-PROP-SHARE-CNT

Enter data in the following fields if held in the holder's records:

TR-PROPERTY-REPORTED/REMITTED -AMT

TR-BEGIN-DIV/INT-DATE

TR-END-DIV/INT-DATE

TR-PROP-FRCTNL-SHRS-CASH-AMT

TR-PROP-ISSUE-SERIES-DESC

TR-PROP-MATURITY-DATE

Property Type 14: Rights – Use this property type when reporting/remitting rights.

Enter data in the following required fields:

TR-PROP-CUSIP-ID

TR-PROP-ISSUE-NAME

TR-PROP-ISSUE-TYPE – Valid Issue Type is R.

TR-PROP-SHARE-CNT

Enter data in the following fields if held in the holder's records:

TR-PROPERTY-REPORTED/REMITTED -AMT

TR-BEGIN-DIV/INT-DATE

TR-END-DIV/INT-DATE

TR-PROP-FRCTNL-SHRS-CASH-AMT

TR-PROP-ISSUE-SERIES-DESC

TR-PROP-MATURITY-DATE

Owner Record

For each Property Detail Record, there must be at least one Owner Record (TR-RECORD-TYPE=03).

Owner Name – Individual

Each Owner Record (TR-RECORD-TYPE=03) representing an individual must have a complete name entry in the TR-OWNER-LAST-NAME field and at least a single letter initial in the TR-OWNER-FIRST-NAME field. If no last name is available, enter "UNKNOWN" in the TR-OWNER-LAST-NAME field.

Last names may contain spaces, apostrophes, and hyphens.

Example: MC CORMICK
O'BRIEN
SMITH-JONES

Owner Name – Business Entity

If the owner name is a business name, enter “B” in the TR-OWNER-TYPE field. Enter the business name in the TR-OWNER-BUSINESS-NAME field. The entries should be listed exactly as adopted, except when the first word is “The,” in which case “The” is placed behind the business name.

Example: Correct Incorrect

 ADAM COMPANY THE THE ADAM COMPANY

In the case of an owner “doing business as” another name (DBA), create multiple owner records, one record per name.

Example: Owner Name #1

TR-OWNER-LAST-NAME:	SMITH
TR-OWNER-FIRST-NAME:	JOHN
TR-OWNER-MIDDLE-NAME:	ADAM
TR-OWNER-CODE:	DBA

Owner Name #2

TR-OWNER-BUSINESS-NAME:	SMITH CONSTRUCTION CO
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Owner Name – Unknown

If the owner name for a given property is not available, enter “UNKNOWN” in the TR-OWNER-LAST-NAME field. If only the last name is available, enter "UNKNOWN" for the first name.

Owner Name – Aggregate

An aggregate account is one in which all funds due an owner equal \$49.99 and under. Properties of \$49.99 and under may be combined into one aggregate account, except securities property types 02, 03, 05, 06, 07, 08, 10, 11, 13, and 14.

Although California law allows holders to aggregate properties of \$49.99 or less, holders are encouraged to report owner details when possible to assist in reuniting owners with their property

Aggregate accounts must have a property type of 25 and “AGGREGATE” must be entered in the TR-OWNER-LAST-NAME field.

Owner Name – Single Owner Sequencing

If the Owner Record contains only one owner, whether it is an individual, business or aggregate, enter a value of '01' in the TR-OWNER-SEQUENCE-NBR field.

Owner Name – Multiple Owner Sequencing

If the Property Record contains more than one owner, create a new Owner Record for each owner and increase the TR-OWNER-SEQUENCE-NBR sequentially by increments of +1.

Always initialize the TR-OWNER-SEQUENCE-NBR to '01' for the primary Owner Record (TR-RECORD-TYPE=03) for each new Property Detail Record (TR-RECORD-TYPE=02). Refer to Sequence Key – General Description.

Example:	<u>Correct</u>	<u>Incorrect</u>
Owner Name #1	Jones John	Jones John and Mary
Owner Name #2	Jones Mary	

Cash Summary Record

Each report submitted must have a Cash Summary Record (TR-RECORD-TYPE=04) immediately following the Holder, Property, and Owner Records.

Note: A Cash Summary Record is required for every report on a CD or diskette, including reports with no cash.

The cash total must equal the sum of all the TR-PROPERTY-REPORTED/REMITTED - AMT fields from each Property Detail Record (TR-RECORD-TYPE=02) of the report.

Issue Summary Record

An Issue Summary Record (TR-RECORD-TYPE=05) is required only when reporting/remitting securities. The Issue Summary Record immediately follows the Cash Summary Record.

Each issue total must equal the sum of all the shares from the Property Detail Records (TR-RECORD-TYPE=02) containing the same CUSIP number.

Note: Do not create an Issue Summary Record if securities are not being reported.

Data Element Descriptions

Record Type	Field Name	Start	Length	Type	Description/Value
Holder Detail	*TR-RECORD-TYPE	1	2	NU	Value '01'
	*TR-REPORT-ID	3	8	NU	Value '00000001' through '99999999.' Use the value '00000001' and increase sequentially by +1 for every new Holder Detail Record on the same tape or diskette.
	*TR-SEQUENCE-ID	11	8	NU	Value '00000000'
	*TR-FEDERAL-ID-NBR	19	9	NU	Provide the holder's federal employer tax identification number (FEIN). Do not use the holder's state identification number. Do not add a dash between numbers.
	*TR-HOLDER-NAME	28	70	AN	Provide the full name of the current holder or association reporting the unclaimed property. Agent's name (those reporting or preparing a report for a holder) should not be entered in this field. For demutualized companies and related reorganizations, you must place the word DEMUTUALIZED after the holder name. <u>Example:</u> The Adam Insurance Company DEMUTUALIZED
	*TR-HOLDER-STREET-ADDR	98	30	AN	Provide the holder's street address (left justify).
	TR-HOLDER-POBOX	128	30	AN	Provide the holder's post office box address (left justify).
	*TR-HOLDER-CITY	158	35	AN	Provide the holder's city name (left justify).
	*TR-HOLDER-STATE	193	2	AN	Provide the holder's state code (refer to Appendix G, State Code Table). If the holder is located in a foreign country, space fill this field.
	*TR-HOLDER-ZIP	195	9	AN	Provide the holder's zip code. Include the 4-digit extension, if applicable. If the 4-digit extension is not available, space fill the last 4 bytes.
	*TR-HOLDER-COUNTRY-CODE	204	3	AN	Provide the country code if the holder is located in a foreign country (refer to Appendix H, Country Code Table). If the holder is located in the USA, space fill this field.

*=Required Field, NU=Numeric, AN=Alphanumeric

Data Element Descriptions (cont.)

Record Type	Field Name	Start	Length	Type	Description/Value
Holder Detail (cont.)	*TR-CONTACT-NAME	207	30	AN	Provide the name of the contact person who is responsible for preparing the unclaimed property report (left justify).
	*TR-CONTACT-PHONE	237	10	AN	Provide the telephone number of the contact person; include the area code (left justify).
	*TR-CONTACT-TITLE	247	5	AN	Provide the title of the contact person (left justify).
	*TR-BRANCH-NBR	252	6	AN	Provide the holder's branch number. If the branch number is less than 6 characters, zero fill the leading spaces. For example: 10A = 00010A Zero fill all six bytes if the branch is unknown or not applicable (right justify).
	*TR-REPORT-DUE-DATE	258	8	NU	This is the date on which the holder report is due, generally before November 1. However, the due date for life insurance companies and all insurance corporation demutualization or reorganization proceeds is before May 1 of each year as of December 31. Use the CCYYMMDD date format.
	TR-REPORT-AS-OF-DATE	266	8	NU	The "as of" date must be either June 30 or the date of the holder's fiscal year-end. If the "as of" date falls between January 1 and June 30, the holder report is due before November 1 of the same year. If the "as of" date falls between July 1 and December 31, the holder notice report is due before November 1 of the following year. The holder remit report would be due between June 1 and June 15 of the following year. For life insurance companies and all insurance corporation demutualization or reorganization proceeds, holder notice reports are due before May 1 of each year as of December 31 next preceding. Holder remit reports would be due between December 1 and December 15 of the same year. For example: Ex 1: Report "as of" date: 2007/06/30 Notice Report due before: 2007/11/01 Remit Report due before: 2008/06/15 Ex 2: Report "as of" date: 2007/12/31 Notice Report due before: 2008/11/01 Remit Report due before: 2009/06/15

*=Required Field, NU=Numeric, AN=Alphanumeric

Data Element Descriptions (cont.)

Record Type	Field Name	Start	Length	Type	Description/Value
Holder Detail (cont.)	TR-INCORPORATED-STATE	274	2	AN	If the holder is incorporated, provide the state code for the original incorporation (refer to Appendix G, State Code Table). If the holder is not incorporated, space fill the field.
	TR-INCORPORATED-DATE	276	8	NU	If the holder is incorporated, provide the date of incorporation. This field is required when TR-INCORPORATED-STATE has a value. Use the CCYYMMDD date format. If the holder is not incorporated, zero fill all eight bytes.
	TR-SIC-CODE	284	4	AN	Provide the Standard Industrial Classification (SIC) code, if known. Space fill if not available or not applicable.
	TR-CHARTER-TYPE	288	1	AN	If a financial institution is federally chartered, enter 'F.' If a financial institution is state-chartered, enter 'S.' Space fill if not applicable.
	TR-CHARTER-DATE	289	8	NU	Provide the date the financial institution was chartered. This field is required when TR-CHARTER-TYPE has a value of 'F' or 'S.' Use the CCYYMMDD date format. Zero fill all eight bytes, if not applicable.
	TR-FORMER-NAME	297	70	AN	If the present holder is a successor to another that previously held the property, or if the holder has changed names, provide the prior name (left justify). Space fill if not applicable.
	TR-PROPERTY OWNER CONTACT-NAME	367	70	AN	Provide the name of the contact person whom the owner may contact to reclaim their property. Agent's name (those reporting or preparing a report for a holder) should not be entered in this field. Agent information is now reported on the UFS-1. PLEASE NOTE: The Property Owner contact fields were formerly used for agent information. However, recent legislation, SB 86, requires the SCO to notify owners with accounts valued at \$50 or more prior to the transfer of their property from the holder to the SCO. This contact will be printed on notices generated from Notice Reports. Please note that a second holder contact is not required on the Holder Remit Report.
	TR-PROPERTY OWNER CONTACT - STREET-ADDR	437	30	AN	Provide the contact person's street address (left justify).

*=Required Field, NU=Numeric, AN=Alphanumeric

Data Element Descriptions (cont.)

Record Type	Field Name	Start	Length	Type	Description/Value
Holder Detail (cont.)	TR- PROPERTY OWNER CONTACT -CITY	467	35	AN	Provide the contact person's city name (left justify).
	TR PROPERTY OWNER CONTACT -STATE	502	2	AN	Provide the contact person's state code
	TR- PROPERTY OWNER CONTACT -ZIP	504	9	AN	Provide the contact person's zip code. Include the 4-digit extension if applicable. If the 4-digit extension is not available, space fill the last 4 bytes.
	TR- PROPERTY OWNER CONTACT -COUNTRY-CODE	513	3	AN	Provide the contact person's country code
	TR- PROPERTY OWNER CONTACT -PHONE	516	10	AN	Provide the contact person's telephone number; include area code.
	FILLER	526	75	AN	Space fill only. No other entries allowed.
Property Detail	*TR-RECORD-TYPE	1	2	NU	Value '02'
	*TR-REPORT-ID	3	8	NU	Value '00000001' through '99999999.' The value must match the TR-REPORT-ID on the Holder Detail Record.
	*TR-SEQUENCE-ID	11	8	NU	Value '00000001' through '99999999' and increase sequentially by +1 for every new Property Detail Record.
	TR-PROPERTY-STREET-ADDR	19	30	AN	Provide the owner's last known mailing address (left justify). Space fill if not available.
	TR-PROPERTY-CITY	49	35	AN	Provide the owner's city name (left justify). Space fill if not available.
	TR-PROPERTY-STATE	84	2	AN	Provide the owner's state code (refer to Appendix G, State Code Table). If the last known address is a foreign country, space fill.
	TR-PROPERTY-ZIP	86	9	AN	Provide the owner's zip code. Include the 4-digit extension, if applicable. If the 4-digit extension is not available, space fill the last 4 bytes.

*=Required Field, NU=Numeric, AN=Alphanumeric

Data Element Descriptions (cont.)

Record Type	Field Name	Start	Length	Type	Description/Value
Property Detail (cont.)	TR-PROPERTY-COUNTRY-CODE	95	3	AN	Provide the country code if the owner's last known address is in a foreign country (refer to Appendix H, Country Code Table). If the owner's last known address is in the USA, space fill.
	TR-IN-CARE-OF-NAME	98	40	AN	Provide the "in care of" mailing address name (left justify). Space fill if not applicable.
	*TR-DLC-DATE	138	8	NU	Provide the date of last contact by the owner. This is defined as the last communication or activity initiated by the owner concerning the property. Use the CCYYMMDD date format. This field must not be zero filled, except when the property type is 25.
	TR-SOCIAL-SECURITY-NBR	146	9	AN	Provide the Social Security number if the named owner is an individual or the federal tax ID number if the named owner is a business. Space fill if not available.
	TR-REF-NBR	155	15	AN	Provide the account number used to identify the account, check, or other property (left justify). Space fill if not available.
	*TR-PROP-TYPE	170	2	NU	Provide the property type code (refer to Appendix E, Property Type Codes).
	*TR-PROPERTY-REPORTED/REMITTED AMOUNT	172	11	NU	Provide the cash amount reported for the owner of the account. Include all interest or earnings accumulated through the date reported. Deduct lawful charges, if applicable. Please note that the amount will be on the Notice Report and remitted on the Remit Report.
	TR-SRVC-CHG-AMT	183	10	NU	Provide the amount of lawful charges, if any, that were deducted from the TR-PROPERTY-REPORTED/REMITTED-AMT field. Zero fill all ten bytes, if not applicable.
	TR-SDB-RPTED-NBR	193	15	AN	Provide the box number for the safe-deposit box, if reporting property type 41 (left justify).

*=Required Field, NU=Numeric, AN=Alphanumeric

Data Element Descriptions (cont.)

Record Type	Field Name	Start	Length	Type	Description/Value
Property Detail (cont.)	TR-SDB-LIEN-AMT	208	5	NU	Provide the amount due the holder for any unpaid rent or storage charges and the cost of opening the safe-deposit box. Zero fill all five bytes, if not applicable.
	TR-CUSIP-ID	213	11	AN	Provide the CUSIP number for the reported security. The CUSIP (Committee on Uniform Securities Identification Procedures) number is a universal security identification number used in trade confirmations and correspondence regarding specific securities and is an important factor in tracking securities. Each issue of common and preferred stock, corporate and municipal bonds, and mutual funds has its own CUSIP. Space fill if not applicable.
	TR-ISSUE-NAME	224	30	AN	Provide the issue name related to each of the CUSIP numbers entered in the TR-CUSIP-ID field. Space fill if not applicable.
	TR-ISSUE-TYPE	254	1	AN	Provide the issue type related to the CUSIP number entered in the TR-CUSIP-ID field. Space fill if not applicable.
	TR-ISSUE-SERIES-DESC	255	6	AN	Provide the issue series description related to the CUSIP number entered in the TR-CUSIP-ID field. Space fill if not applicable.
	TR-REPORTED-SHARE-CNT	261	13	NU	Provide the number of shares reported for the owner. Zero fill all 13 bytes, if not applicable.
	TR-MATURITY-DATE	274	8	NU	Provide the maturity date of the security. Use the CCYYMMDD format. Zero fill all eight bytes, if not applicable or available.
	TR-BEGIN-DIV/INT-DATE	282	8	NU	Provide the beginning dividend or interest date for the security. Use the CCYYMMDD format. Zero fill all eight bytes, if not applicable or available.

*=Required Field, NU=Numeric, AN=Alphanumeric

Data Element Descriptions (cont.)

Record Type	Field Name	Start	Length	Type	Description/Value
Property Detail (cont.)	TR-END-DIV/INT-DATE	290	8	NU	Provide the ending dividend or interest date for the security. Use the CCYYMMDD format. Zero fill all eight bytes, if not applicable or available.
	TR-FRCTLN-SHRS-CASH-AMT	298	7	NU	Provide the cash amount being reported in lieu of fractional shares. Zero fill all seven bytes, if not applicable.
	TR-RPTED-DIV-AMT	305	11	NU	Provide the cash amount of the dividend. Zero fill all 11 bytes, if not applicable.
	TR-ORIG-ISSUE-NAME	316	30	AN	Provide the name of the original security if the security reported was exchanged for cash and/or another security. Space fill if not applicable.
	TR-ORIG-SHRS-RDMD-AMT	346	11	NU	Provide the total dollar amount for securities exchanged for cash. Zero fill all 11 bytes, if not applicable.
	TR-ORIG-SHARE-CNT	357	11	NU	Provide the number of original shares that were exchanged for cash or other shares. This number must be extended to the fourth decimal place. For example: 3.1230 If there is no fractional number, backfill this field with zeros. For example: 3.0000 Zero fill all 11 bytes, if not applicable.
	FILLER	368	233	AN	Space fill only. No other entries allowed.
Owner	*TR-RECORD-TYPE	1	2	NU	Value '03'
	*TR-REPORT-ID	3	8	NU	Value '00000001' through '99999999.' This value must match the TR-REPORT-ID on the Holder Detail Record.

*=Required Field, NU=Numeric, AN=Alphanumeric

Data Element Descriptions (cont.)

Record Type	Field Name	Start	Length	Type	Description/Value
Owner (cont.)	*TR-SEQUENCE-ID	11	8	NU	Value '00000001' through '99999999.' The value must match the TR-SEQUENCE-ID on the corresponding Property Detail Record.
	*TR-OWNER-SEQUENCE-NBR	19	2	NU	Value '01' through '09'
	*TR-OWNER-TYPE	21	1	AN	If the owner name is a business entity, enter 'B.' If the owner name is an individual, space fill.
	*TR-OWNER-BUSINESS-NAME	22	60	AN	Provide the business name of the account owner.
	*TR-OWNER-LAST-NAME	22	20	AN	Provide the last name of the account owner.
	TR-OWNER-FIRST-NAME	42	20	AN	Provide the first name of the account owner or at least the first initial.
	TR-OWNER-MIDDLE-NAME	62	20	AN	Provide the middle name or initial of the account owner.
	TR-OWNER-TITLE	82	5	AN	Provide the title of the owner (for example, Mr, Mrs, Dr). For titles that normally follow a last name (Jr, Sr, III, MD), enter one space after the last name in the Last Name field. Space fill all five bytes, if not applicable.
	TR-OWNER-CODE	87	9	AN	Provide the code for the type of ownership (refer to Appendix F, Ownership Code Table). Space fill if not applicable.
	TR-OWNER-DATE	96	8	NU	Provide the applicable date only when an ownership code is followed by a date. Use the CCYYMMDD date format. Zero fill all eight bytes, if not applicable.
	FILLER	104	497	AN	Space fill only. No other entries allowed.
Cash Summary	*TR-RECORD-TYPE	1	2	NU	Value '04'

*=Required Field, NU=Numeric, AN=Alphanumeric

Data Element Descriptions (cont.)

Record Type	Field Name	Start	Length	Type	Description/Value
Cash Summary (cont.)	*TR-REPORT-ID	3	8	NU	Value '00000001' through '99999999.' The value must equal the value in the Holder Detail Record.
	*TR-SEQUENCE-ID	11	8	NU	Value '00000000'
	*FILLER	19	13	AN	Space fill all 13 bytes.
	*TR-SUBTTAL- OVER-50	32	11	NU	Provide the sum of the TR-PROPERTY-REPORTED/REMITTED-AMT fields for each Property Detail Record that is greater than or equal to \$50 where the owner name is provided.
	*TR-SUBTTAL-OVER 50-NONAMES	43	11	NU	Provide the sum of the TR-PROPERTY-REPORTED/REMITTED-AMT fields for each Property Detail Record that is greater than or equal to \$50 where the owner name is unknown.
	*TR-SUBTTAL- UNDER-50	54	11	NU	Provide the sum of the TR-PROPERTY-REPORTED/REMITTED-AMT fields for each Property Detail Record that is less than \$50.
	*TR-REPORTED/ REMITTED-TOTAL- AMT	65	12	NU	Provide the sum of the TR-PROPERTY-REPORTED/REMITTED-AMT fields for each Property Detail Record. This amount must equal the amount of remitted property on Holder Remit Report, or the amount of reported property on Holder Notice Report.
	FILLER	77	524	AN	Space fill only. No other entries allowed.
Issue Summary	*TR-RECORD-TYPE	1	2	NU	Value '05'
	*TR-REPORT-ID	3	8	NU	Value '00000001' through '99999999.' The value must equal the value in the Holder Detail Record.
	*TR-SEQUENCE-ID	11	8	NU	Value '00000000'
	*TR-CUSIP-ID	19	11	AN	Provide the CUSIP number for each reported issue. There must be only one CUSIP number per Issue Summary Record.

*=Required Field, NU=Numeric, AN=Alphanumeric

Data Element Descriptions (cont.)

Record Type	Field Name	Start	Length	Type	Description/Value
Issue Summary (cont.)	*TR-ISSUE-NAME	30	30	AN	Provide the issue name for each reported issue. There must be only one issue name per Issue Summary Record.
	*TR-ISSUE-TYPE	60	1	AN	Provide the issue type for each reported issue. There must be only one issue type per Issue Summary Record.
	*TR-ISSUE-SERIES-DESC	61	6	AN	Provide the issue series description for each reported issue. There must be only one issue series description per Issue Summary Record.
	*TR-TOTAL-REPORTED-SHR-CNT	67	13	NU	Provide the sum of all reported shares having the same CUSIP number.
	FILLER	80	521	AN	Space fill only. No other entries allowed.

*=Required Field, NU=Numeric, AN=Alphanumeric

Appendix

COBOL File Format

01	HOLDER-RECORD		
05	TR-RECORD-TYPE		PIC 9(02).
05	TR-REPORT-ID		PIC 9(08).
05	TR-SEQUENCE-ID		PIC 9(08).
05	REST-OF-RECORD		
10	TR-FEDERAL-ID		PIC 9(09).
10	TR-HOLDER-NAME		PIC X(70).
10	TR-HOLDER-STREET-ADDR		PIC X(30).
10	TR-HOLDER-POBOX		PIC X(30).
10	TR-HOLDER-CITY		PIC X(35).
10	TR-HOLDER-STATE		PIC X(02).
10	TR-HOLDER-ZIP		PIC X(09).
10	TR-HOLDER-COUNTRY-CODE		PIC X(03).
10	TR-CONTACT-NAME		PIC X(30).
10	TR-CONTACT-PHONE		PIC X(10).
10	TR-CONTACT-TITLE		PIC X(05).
10	TR-BRANCH-NBR		PIC X(06).
10	TR-REPORT-DUE-DATE		
15	TR-REPORT-DUE-CC		PIC 99.
15	TR-REPORT-DUE-YY		PIC 99.
15	TR-REPORT-DUE-MM		PIC 99.
15	TR-REPORT-DUE-DD		PIC 99.
10	TR-REPORT-AS-OF-DATE		
15	TR-REPORT-AS-OF-CC		PIC 99.
15	TR-REPORT-AS-OF-YY		PIC 99.
15	TR-REPORT-AS-OF-MM		PIC 99.
15	TR-REPORT-AS-OF-DD		PIC 99.
10	TR-INCORPORATED-STATE		PIC X(02).
10	TR-INCORPORATED-DATE		
15	TR-INCORPORATED-CC		PIC 99.
15	TR-INCORPORATED-YY		PIC 99.
15	TR-INCORPORATED-MM		PIC 99.
15	TR-INCORPORATED-DD		PIC 99.
10	TR-SIC-CODE		PIC X(04).
10	TR-CHARTER-TYPE		PIC X(01).
10	TR-CHARTER-DATE		
15	TR-CHARTER-CC		PIC 99.
15	TR-CHARTER-YY		PIC 99.
15	TR-CHARTER-MM		PIC 99.
15	TR-CHARTER-DD		PIC 99.
10	TR-FORMER-NAME		PIC X(70).
NEW!	10	TR-PROPERTY OWNER CONTACT-NAME	PIC X(70).
	10	TR-PROPERTY OWNER CONTACT-STREET-ADDR	PIC X(30).
	10	TR-PROPERTY OWNER CONTACT-CITY	PIC X(35).

COBOL File Format (cont.)

NEW!	10	TR-PROPERTY OWNER CONTACT-STATE	PIC X(02).
	10	TR-PROPERTY OWNER CONTACT-ZIP	PIC X(09).
	10	TR-PROPERTY OWNER CONTACT-COUNTRY-CODE	PIC X(03).
	10	TR-PROPERTY OWNER CONTACT-PHONE	PIC X(10).
	10	FILLER	PIC X(75).

PLEASE NOTE: The above Property Owner fields were previously used for agent information. However, recent legislation requires the SCO to notice owners prior to the transfer of their property. This contact information will be printed on the notices generated from the Holder Notice Report. Agent contact information is now reported on the UFS-1. Please note that property owner contact is not required on the Holder Remit Report.

05	PROPERTY-DETAIL-RECORD REDEFINES REST-OF-RECORD		
	10	TR-PROPERTY-STREET-ADDR	PIC X(30).
	10	TR-PROPERTY-CITY	PIC X(35).
	10	TR-PROPERTY-STATE	PIC X(02).
	10	TR-PROPERTY-ZIP	PIC X(09).
	10	TR-PROPERTY-COUNTRY-CODE	PIC X(03).
	10	TR-IN-CARE-OF-NAME	PIC X(40).
	10	TR-DLC-DATE	
	15	TR-DLC-CC	PIC 99.
	15	TR-DLC-YY	PIC 99.
	15	TR-DLC-MM	PIC 99.
	15	TR-DLC-DD	PIC 99.
	10	TR-SOCIAL-SECURITY-NBR	PIC X(09).
	10	TR-REF-NBR	PIC X(15).
	10	TR-PROP-TYPE	PIC X(02).
	10	TR-PROPERTY-REPORTED/REMITTED-AMT	PIC S9(09)V99.
	10	TR-SRVC-CHG-AMT	PIC S9(08)V99.
	10	TR-SDB-RPTED-NBR	PIC X(15).
	10	TR-SDB-LIEN-AMT	PIC S9(03)V99.
	10	TR-SECURITIES-INFO	
	15	TR-CUSIP-ID	PIC X(11).
	15	TR-ISSUE-NAME	PIC X(30).
	15	TR-ISSUE-TYPE	PIC X(01).
	15	TR-ISSUE-SERIES-DESC	PIC X(06).
	15	TR-REPORTED-SHARE-CNT	PIC S9(10)V999.
	15	TR-MATURITY-DATE	
	20	TR-MATURITY-CC	PIC 99.
	20	TR-MATURITY-YY	PIC 99.
	20	TR-MATURITY-MM	PIC 99.
	20	TR-MATURITY-DD	PIC 99.
	15	TR-BEGIN-DIV/INT-DATE	
	20	TR-BEGIN-DIV/INT-CC	PIC 99.
	20	TR-BEGIN-DIV/INT-YY	PIC 99.
	20	TR-BEGIN-DIV/INT-MM	PIC 99.
	20	TR-BEGIN-DIV/INT-DD	PIC 99.
	15	TR-END-DIV/INT-DATE	

COBOL File Format (cont.)

	20	TR-END-DIV/INT-CC	PIC 99.
	20	TR-END-DIV/INT-YY	PIC 99.
	20	TR-END-DIV/INT-MM	PIC 99.
	20	TR-END-DIV/INT-DD	PIC 99.
	15	TR-FRCTNL-SHRS-CASH-AMT	PIC S9(05)V99.
	15	TR-RPTED-DIV-AMT	PIC S9(09)V99.
	15	TR-ORIG-ISSUE-NAME	PIC X(30).
	15	TR-ORIG-SHRS-RDMD-AMT	PIC S9(09)V99.
	15	TR-ORIG-SHARE-CNT	PIC S9(08)V999.
10		FILLER	PIC X(233).

05 OWNER-DETAIL-RECORD REDEFINES PROPERTY-DETAIL-RECORD

10		TR-OWNER-SEQUENCE-NBR	PIC 99.
10		TR-OWNER-TYPE	PIC X.
10		TR-OWNER-BUSINESS-NAME	PIC X(60).
10		TR-OWNER-NAME REDEFINES TR-OWNER-BUSINESS-NAME	
	15	TR-OWNER-LAST-NAME	PIC X(20).
	15	TR-OWNER-FIRST-NAME	PIC X(20).
	15	TR-OWNER-MIDDLE-NAME	PIC X(20).
10		TR-OWNER-TITLE	PIC X(05).
10		TR-OWNER-CODE	PIC X(09).
10		TR-OWNER-DATE	
	15	TR-OWNER-CC	PIC 99.
	15	TR-OWNER-YY	PIC 99.
	15	TR-OWNER-MM	PIC 99.
	15	TR-OWNER-DD	PIC 99.
10		FILLER	PIC X(497).

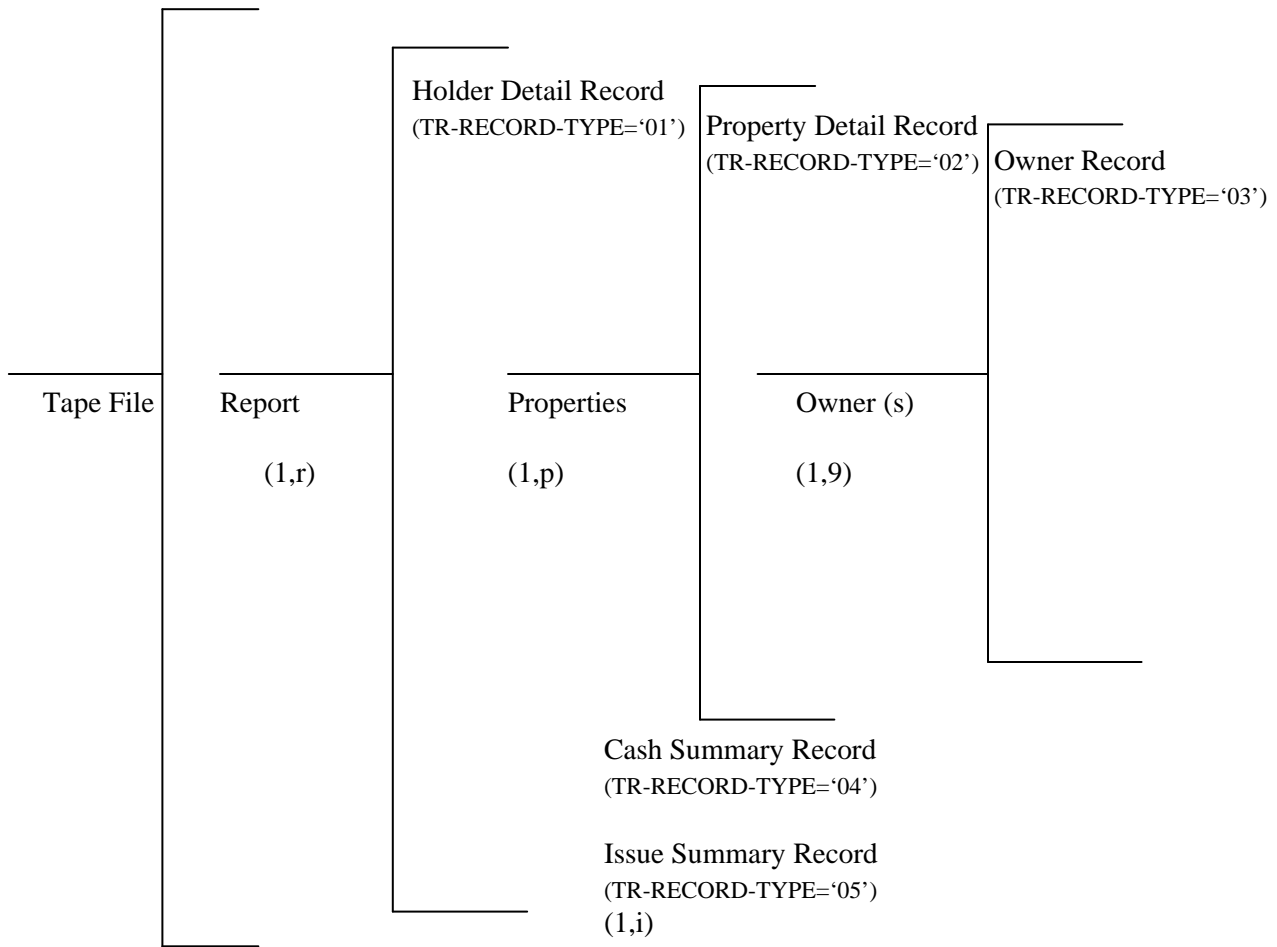
05 CASH-SUMMARY-RECORD REDEFINES OWNER-DETAIL-RECORD

10		FILLER	PIC X(13).
10		TR-SUBTTAL-OVER-50	PIC S9(09)V99.
10		TR-SUBTTAL-OVER-50-NONAMES	PIC S9(09)V99.
10		TR-SUBTTAL-UNDER-50	PIC S9(09)V99.
10		TR-REPORTED/REMITTED-TOTAL-AMT	PIC S9(10)V99.
10		FILLER	PIC X(524).

05 ISSUE-SUMMARY-RECORD REDEFINES CASH-SUMMARY-RECORD

10		TR-CUSIP-ID	PIC X(11).
10		TR-ISSUE-NAME	PIC X(30).
10		TR-ISSUE-TYPE	PIC X(01).
10		TR-ISSUE-SERIES-DESC	PIC X(06).
10		TR-TOTAL-REPORTED-SHR-CNT	PIC S9(10)V999.
10		FILLER	PIC X(521).

Warnier/Orr Diagram: Magnetic Media Reporting File Structure



For every report in the file, there must be one Holder Detail Record.

For every Holder Detail Record, there must be at least one Property Detail Record.

For every Property Detail Record, there must be at least one but no more than nine Owner Records.

For every Holder Detail Record, there must be one Cash Summary Record.

For every Holder Detail Record, there can be one or more Issue Summary Records. An Issue Summary Record is required only when reporting securities. There must be one Issue Summary Record for each security reported.

Escheat Periods

California Unclaimed Property Law

<u>Section</u>	<u>Description</u>	<u>Period</u>
1513(a)(b)	Savings, Matured Time Deposits, Demand Deposits (Checking), NOW, plus Interest or Dividends	3 years
1513(c)	Traveler's Checks	15 years
1513(d)	Written Instruments/Cashier's Checks (Banking and Financial Associations)	3 years
1513(e)	Money Orders	7 years
1513(f)	IRAs, Keogh Plans	3 years
1513(g)	Wages, Commission	1 year
1514	Safe-Deposit Boxes, Safekeeping Repositories	3 years
1515	Funds Held by Life Insurance Companies	3 years
1515.5	Demutualized or Related Reorganization (see Statute)	Varies
1516	Stocks, Dividends, Profit Distributions, Interest	3 years
1517	Liquidating Distributions	6 months
1518	Funds Held by Fiduciaries, Agents	3 years
1519	Funds Held by Government or Governmental Agencies	3 years
1519.5	Ordered Refunds	1 year
1520	Misc. Property Held in Normal Course of Business	3 years
1521	Employee Benefit Trust Distributions	3 years

Property Type Codes

Property Code	Property Classification
01	Cash in lieu of fractional shares
02	Units
03	Debentures or bonds
04	Dividends
05	IRAs – securities
06	Liquidating fund – securities
07	Municipal bonds
08	Mutual funds, money market funds
09	Mutual fund earnings, money market fund earnings
10	Shares exchanged for shares
11	Securities
12	Securities exchanged for cash
13	Warrants
14	Rights
15	Liquidating fund earnings
16	Municipal bond earnings
17	Bond interest
25	Aggregate accounts
26	Money orders
27	Traveler's checks
28	Cashier's/certified checks
41	Safe-deposit box contents

Property Type Codes (cont.)

<u>Property Code</u>	<u>Property Classification</u>
42	Safekeeping items
43	Savings bonds
55	Annuities
56	Checking accounts, demand deposits
57	Christmas Club accounts
58	Collections
59	Commissions
60	Court settlements
61	Credit balances
62	Death benefits
63	Endowments
64	Escrow checks/deposits/disputed funds
65	Garnishments
66	Gift certificates
67	Inmate trust funds
68	Insurance claim checks
69	Insurance premiums
70	Interest checks
71	IRAs
72	Layaway deposits
73	Liquidating funds
74	Matured/terminated policies
75	Mineral proceeds

Property Type Codes (cont.)

<u>Property Code</u>	<u>Property Classification</u>
76	Other
77	Patient trust funds
78	Pensions, retirement funds
79	Refunds
80	Royalties/residuals
81	Salaries/wages
82	Savings accounts/credit union share accounts
83	Time deposits, CD accounts
84	Trusts
85	Vendor payments

Ownership Codes

Definition	Abbreviation
Administrator	ADMIN
Agent	AGENT
Also known as	AKA
Also known as deceased	AKA DECD
Also known as estate of	AKA EST
Also known as in trust for	AKA ITF
Also known as trustee	AKA TR
Annuitant	ANTNT
Assignee	ASSIGNEE
As trustee for	ATF
Attorney for	ATTY/F
Beneficiary	BENF
Borrower	BORROWER
Buyer	BUYER
Co-conservator	COCONS
Community property	CP
Conservator	CONS
Co-owner	CO-OWNER
Co-trustee	COTR
Court order dated 10/18/1989	CT/ORD (MM/DD/CCYY)
Court order guardian 10/18/1989	CT/OR GDN (MM/DD/CCYY)
Custodian	CUST
Debtor ad item	DEBT/AD

Ownership Codes (cont.)

Definition	Abbreviation
Debtor for	DEBT/FOR
Debtor in	DEBT/IN
Debtor of	DEBT/OF
Deceased	DECD
Deceased insured	DECD INS
Deceased trustee	DECD/TR
Deceased trustee under will of 10/04/1980	DECD TUW (MM/DD/CCYY)
Dependant	DEPEND
Disputed funds	DISP
Doing business as	DBA
Doing business as estate	DBA EST
Doing business as payee	DBA PAYEE
Employee pension trust 10/04/1980	EPT (MM/DD/CCYY)
Employee profit sharing plan 10/04/1980	EPSP (MM/DD/CCYY)
Estate	EST
Estate beneficiary	EST BENF
Estate payee	EST PAYEE
Estate trustee	EST TR
Estate under agreement 10/04/1980	EUA (MM/DD/CCYY)
Executor	EXEC
Executor under the will of	EXEC UWEE
For benefit of	FBO
Guardian	GDN
Guardian ad litem	GDN AD LT

Ownership Codes (cont.)

Definition	Abbreviation
Guardian estate	GDN EST
Guardian trustee	GDN TR
Heir	HEIR
Incompetent estate	INCPT EST
Insured	INS
In trust for	ITF
Joint tenant	JT
Joint tenant under agreement 10/04/1980	JTUA (MM/DD/CCYY)
Joint tenant writ of survivorship	JT WROS
Joint trustees	J/TR
Life tenant under the will of	LF/TN UW
Minor	MINOR
Minor estate	MINOR EST
Minor trustee	MINOR TR
More than one owner – "and"	OWN/AND
More than one owner – "or"	OWN/OR
Natural guardian	NAT GDN
Owner	OWNER
Patient	PATIENT
Payable on death	POD
Payee	PAYEE
Payee (1), Payee (2), etc. (use numbers only)	# PAYEE ¹
Pension fund 10/04/1980	PF (MM/DD/CCYY)

¹ Can be any number (1 payee, 2 payee, 3 payee).

Ownership Codes (cont.)

Definition	Abbreviation
Pension & profit sharing plan 10/04/1980	PPSP (MM/DD/CCYY)
Pension plan & trust 10/04/1980	PPT (MM/DD/CCYY)
Power of attorney	P/ATTY
Profit sharing plan (trust) 10/04/1980	PSP (MM/DD/CCYY)
Purchaser	PURC
Receiver	REC
Retirement trust	RT
Retirement trust under agreement 10/04/1980	RTUA (MM/DD/CCYY)
Successor co-trustee	SUC COTR
Successor trustee	SUC TR
Tenants in common	TC
Trustee	TR
Trustee payee	TR PAYEE
Trustee under agreement 10/04/1980	TUA (MM/DD/CCYY)
Trustee under agreement for benefit of 10/04/1980	TUA FBO (MM/DD/CCYY)
Trustee under will of 10/04/1980	TUW (MM/DD/CCYY)
Uniform gift to minors act ca 10/04/1980	UGMA CA ¹ (MM/DD/CCYY)
Writ of survivorship	WROS

¹ Can be blank or any of the 50 states' two-character code.

State Codes

State	Initial	State	Initial
Alabama	AL	Montana	MT
Alaska	AK	Nebraska	NE
Arizona	AZ	Nevada	NV
Arkansas	AR	New Hampshire	NH
California	CA	New Jersey	NJ
Colorado	CO	New Mexico	NM
Connecticut	CT	New York	NY
Delaware	DE	North Carolina	NC
District of Columbia	DC	North Dakota	ND
Florida	FL	Ohio	OH
Georgia	GA	Oklahoma	OK
Hawaii	HI	Oregon	OR
Idaho	ID	Pennsylvania	PA
Illinois	IL	Rhode Island	RI
Indiana	IN	South Carolina	SC
Iowa	IA	South Dakota	SD
Kansas	KS	Tennessee	TN
Kentucky	KY	Texas	TX
Louisiana	LA	Utah	UT
Maine	ME	Vermont	VT
Maryland	MD	Virginia	VA
Massachusetts	MA	Washington	WA
Michigan	MI	West Virginia	WV
Minnesota	MN	Wisconsin	WI
Mississippi	MS	Wyoming	WY
Missouri	MO		

Country Codes

Country	Code	Country	Code
Afghanistan	AFG	Benin	BEN
Albania	ALB	Bermuda	BMU
Algeria	DZA	Bhutan	BTN
American Samoa	ASM	Bolivia	BOL
Andorra	AND	Bosnia/Herzegovina	BIH
Angola	AGO	Botswana	BWA
Anguilla	AIA	Brazil	BRA
Antigua	ATG	British Virgin Islands	VGB
Argentina	ARG	Brunei Darussalam	BRD
Armenia	ARM	Bulgaria	BUL
Aruba	ABW	Burkina Faso	BUK
Australia	AUS	Burundi	BRN
Austria	AUT	Cambodia	KHM
Azerbaijan	AZE	Cameroon	CMR
Bahamas	BHS	Canada	CAN
Bahrain	BHR	Cape Verde	CPV
Bangladesh	BGD	Cayman Islands	CYM
Barbados	BAR	Central African Rep	CAF
Barbuda	BRB	Chad	TCD
Belarus	BLR	Chile	CHL
Belgium	BEL	China	CHN
Belize	BLZ	Colombia	COL

Country Codes (cont.)

<u>Country</u>	<u>Code</u>	<u>Country</u>	<u>Code</u>
Comoros	COM	Fiji	FJI
Congo	COG	Finland	FIN
Cook Islands	COK	France	FRA
Costa Rica	CRI	French Guiana	GUF
Cote d'Ivoire	CIV	French Polynesia	PYF
Croatia	HRV	Gabon	GAB
Cuba	CUB	Gambia	GMB
Cyprus	CYP	Georgia	GEO
Czech Republic	CZE	Germany	DEU
Democratic Rep. Of Congo	COD	Ghana	GHA
Denmark	DNK	Gibraltar	GIB
Djibouti	DJI	Greece	GRC
Dominica	DOM	Greenland	GRL
Dominican Rep	DOR	Grenada	GRD
Ecuador	ECU	Guadeloupe	GLP
Egypt	EGY	Guam	GUM
El Salvador	SLV	Guatemala	GTM
Equatorial Guinea	GNQ	Guinea	GIN
Eritrea	ERI	Guinea-Bissau	GNB
Estonia	EST	Guyana	GUY
Ethiopia	ETH	Haiti	HTI
Falkland Islands	FLK	Holy See	VAT
Faroe Islands	FRO	Honduras	HND

Country Codes (cont.)

Country	Code	Country	Code
Hong Kong	HKG	Lebanon	LBN
Hungary	HUN	Lesotho	LSO
Iceland	ISL	Liberia	LBR
India	IND	Libyan Arab Jamahiriya	LBY
Indonesia	IDN	Lichtenstein	LIE
Iran	IRN	Lithuania	LTU
Iraq	IRQ	Luxembourg	LUX
Ireland	IRL	Macao	MAC
Israel	ISR	Madagascar	MDG
Italy	ITA	Malawi	MWI
Ivory Coast	IVC	Malaysia	MYS
Jamaica	JAM	Maldives	MDV
Japan	JPN	Mali	MLI
Jordan	JOR	Malta	MLT
Kazakhstan	KAZ	Marshall Islands	MHL
Kenya	KEN	Martinique / Mauritania	MRT
Kiribati	KIR	Mauritius	MUS
Korea (Democratic people's republic)	PRK	Mayotte	MYT
Kuwait	KWT	Mexico	MEX
Kyrgyzstan	KGZ	Micronesia	FSM
Lao People Dem Rep	LAO	Monaco	MCO
Latvia	LVA	Mongolia	MNG

Country Codes (cont.)

<u>Country</u>	<u>Code</u>	<u>Country</u>	<u>Code</u>
Montserrat	MSR	Papua New Guinea	PNG
Morocco	MAR	Paraguay	PRY
Mozambique	MOZ	Peru	PER
Myanmar	MMR	Philippines	PHL
Namibia	NAM	Pitcairn Islands	PCN
Nauru	NRU	Poland	POL
Nepal	NPL	Portugal	PRT
Neth. Antilles	NAN	Puerto Rico	PRI
Netherlands	NLD	Qatar	QAT
New Caledonia	NCL	Rep of Korea	KOR
New Zealand	NZL	Rep of Moldova	MDA
Nicaragua****	NIC	Reunion	REU
Niger	NER	Romania	ROU
Nigeria	NGA	Russian Federation	RUS
Niue	NIU	Rwanda	RWA
Norfolk Island	NFK	Saint Helena	SHN
No. Mariana Islands	MNP	St. Kitts and Nevis	KNA
Norway	NOR	Saint Lucia	LCA
Occupied Palistinian Territory	PSE	St. Pierre and Miquelon	STP
Oman	OMN	St. Vincent and the Grenadines	VCT
Pakistan	PAK	Samoa	WSM
Palau	PLW	San Marino	SMR
Panama	PAN	Sao Tome and Principe	SAO

Country Codes (cont.)

Country	Code	Country	Code
Saudi Arabia	SAU	The former Yugoslav Rep of Macedonia	MKD
Senegal	SEN	Timor-Leste	TLS
Serbia and Montenegro	SCG	Tobago	TRI
Seychelles	SYC	Togo	TGO
Sierra Leone	SLE	Tokelau	TKL
Singapore	SGP	Tonga	TON
Slovakia	SVK	Trinidad and Tobago	TTO
Slovenia	SVN	Tunisia	TUN
Solomon Islands	SLB	Turkey	TUR
Somalia	SOM	Turkmenistan	TKM
South Africa	ZAF	Turks and Caicos Islands	TCA
Spain	ESP	Tuvalu	TUV
Sri Lanka	LKA	Uganda	UGA
Sudan	SDN	Ukraine	UKR
Surinam	SUR	United Arab Emirates	ARE
Svalbard and Jan Mayen Isls.	SJM	United Kingdom of Great Britain and No. Ireland	GBR
Swaziland	SWZ	Uruguay	URY
Sweden	SWE	Uzbekistan	UZB
Switzerland	CHE	Vanuata	VUT
Syrian Arab Republic	SYR	Venezuela	VEN
Tajikistan	TJK	Vietnam	VNM
Thailand	THA	Virgin Islands	VIR

Country Codes (cont.)

Country	Code	Country	Code
Wake Island	WKI	Yemen, Peoples	YEM
Wallis and Futuna Islands	WLF	Zambia	ZMB
Western Sahara	ESH	Zimbabwe	ZWE

**State Controller's Office
Unclaimed Property Division
P.O. Box 942850
Sacramento, California 94250
(916) 464-6284**

<http://www.sco.ca.gov>